

CITY OF DURHAM, NORTH CAROLINA
Solid Waste Disposal Fund
Reconciliation of Modified Accrual to Full Accrual Basis
Year Ended June 30, 2003

Revenues and other financing sources	
Operating Fund	\$ 10,261,072
Construction Fund	<u>33,469</u>
Total revenues and other financing sources	<u>10,294,541</u>
Expenditures and other financing uses	
Operating Fund	9,352,676
Construction Fund	<u>34,855</u>
Total expenditures and other financing uses	<u>9,387,531</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	907,010
Reconciling items	
Capital outlay	33,392
Bad Debt expense	51,030
Post closure costs	205,169
Adjust accrued interest	28,271
Adjust unbilled accounts receivable	1,740
Depreciation	(920,381)
Payment of debt principal	1,557,474
Capital asset disposals	<u>(52,364)</u>
Change in net assets - Accrual Basis	\$ <u><u>1,811,341</u></u>